

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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JERICHO GROUP, LTD.,

Plaintiff,

- against -

**MIDTOWN DEVELOPMENT, L.P., EDWARD
IMPERATORE and MAURICE STONE,**

Defendants.
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No. 07-CV-1792 (RCC) (DCF)

ECF CASE

DECLARATION OF DAVID I. KIPNIS

I, DAVID I. KIPNIS, declare as follows:

1. I am a citizen of the United States of America.

2. My domicile is in the State of Illinois, and my home address is 1065 Eastwood Road, Glencoe, Illinois. That was also my home address for all of February and March of 2007. For all of February and March of 2007, I intended, and still intend now, for my domicile to remain in the State of Illinois.

3. I am a member of Javid LLC, an Illinois limited liability corporation. The only other member of Javid LLC is Jeffrey Wolfson.

4. The entire limited partnership interest of the Ira A. Kipnis Living Trust, dated February 26, 2002, in WR West Side Associates, an Illinois limited partnership, was assigned to Javid LLC on August 11, 2003. On August 11, 2003, I executed, on behalf of Javid LLC, a Consent to Assignment and Substitution and Power of Attorney, whereby Javid LLC accepted the assignment of the entire limited partnership interest of the Ira A. Kipnis Living Trust, dated February 26, 2002, in WR West Side Associates and agreed to become a limited partner in WR

West Side Associates. A copy of the Assignment of Limited Partnership Interest and Substitution as Limited Partner and the Consent to Assignment and Substitution and Power of Attorney are attached hereto as Exhibit A.

4. I declare under penalty of perjury that the foregoing is true and correct.

Executed within the United States on April 6, 2007.



DAVID L. KIPNIS

EXHIBIT A
TO KIPNIS DECLARATION

WR WEST SIDE ASSOC L.P.

**ASSIGNMENT OF LIMITED PARTNERSHIP INTEREST AND
SUBSTITUTION AS LIMITED PARTNER**

For good and valuable consideration, receipt of which is hereby acknowledged, the undersigned ("Assignor"), a limited partner in WR WEST SIDE ASSOC L.P., an Illinois limited partnership (the "Partnership"), does hereby assign and transfer to:

JAVID LLC
An Illinois Limited Liability Company
(hereinafter "Assignee")

a 3.5000000% limited partnership interest in the Partnership standing in the name of Assignor on the books of the Partnership, and hereby declares Assignor's intention that Assignee become a substitute limited partner in Assignor's place with respect to the limited partnership interest hereby transferred.

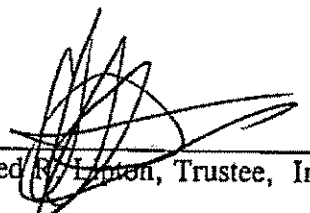
Assignor does hereby irrevocably constitute and appoint the General Partner of the Partnership attorney in fact to transfer the said limited partnership interest on the books of the Partnership and to take any and all other actions necessary to make such substitution.

The effective date of the foregoing assignment and substitution for tax and all other purposes shall be:

August 11, 2003

ASSIGNOR:

Signature:


Alfred R. Lipson, Trustee, Ira A. Kipnis Living Trust dated February 26, 2002

Date: August 11, 2003

CONSENT TO ASSIGNMENT AND SUBSTITUTION
AND POWER OF ATTORNEY

The undersigned hereby accepts the assignment and substitution set forth above, agrees to become a limited partner of WR WEST SIDE ASSOC L.P., an Illinois limited partnership (the "Partnership"), and agrees to abide by all of the terms of the Amended and Restated Agreement of Limited Partnership dated as of _____ (the "Partnership Agreement") as if the undersigned had been an original signatory thereto.

In connection therewith, the undersigned specifically grants a power of attorney to the General Partner of the Partnership in conformance with Section _____ of the Partnership Agreement.

IN WITNESS WHEREOF, the undersigned has executed this Consent to Assignment and Substitution as of the date indicated below.

Signature:

Print Name:



David I. Kipnis, Member
JAVID LLC, an Illinois limited liability company

Street

2141 West Churchill Street

City, State, Zip:

Chicago, IL 60647

Tax ID Number:

20-0134350

Date:

August 11, 200

CONSENT OF GENERAL PARTNER

The undersigned, General Partner of the Partnership, hereby consents to the foregoing assignment and substitution.

WR WEST SIDE ASSOC L.P.

By



Print name and title